IN THE CLAIMS

- (Original) An RF semiconductor device comprising:
 - a high resistivity polysilicon handle wafer;
- a buried oxide layer over the polysilicon handle wafer; and,
 - a silicon layer over the buried oxide layer.
- 2. (Original) The RF semiconductor device of claim 2 further comprising an RF input.
- 3. (Original) An RF semiconductor device comprising:
 - a high resistivity polycrystalline layer;
- a buried oxide layer over the polycrystalline layer; and,
 - a silicon layer over the buried oxide layer.
- 4. (Original) The RF semiconductor device of claim 3 wherein the polycrystalline layer comprises a polysilicon layer.
- 5. (Original) The RF semiconductor device of claim 3 further comprising an RF input.

6. (Original) The RF semiconductor device of claim 5 wherein the polycrystalline layer comprises a polysilicon layer.

7-21 (canceled)

22. (Withdrawn) A method of fabricating an RF semiconductor device starting with a SOI wafer having a top silicon layer, a buried oxide layer, and a bottom silicon layer, the method comprising:

forming a new oxide layer on a surface of the top silicon layer;

forming a high resistivity polysilicon layer over the new oxide layer;

removing the bottom silicon layer of the SOI wafer; and,

removing the buried oxide layer of the SOI wafer so as to produce the RF semiconductor device.

23. (Withdrawn) The method of claim 22 wherein the forming of a polysilicon layer over the new oxide layer comprises depositing a polysilicon layer on the new oxide layer.

- 24. (Withdrawn) The method of claim 23 wherein the removing of the bottom silicon layer of the SOI wafer comprises grinding and/or etching away the bottom silicon layer of the SOI wafer.
- 25. (Withdrawn) The method of claim 23 wherein the removing of the buried oxide layer of the SOI wafer comprises grinding and/or etching away the buried oxide layer of the SOI wafer.
- 26. (Withdrawn) The method of claim 25 wherein the removing of the bottom silicon layer of the SOI wafer comprises grinding and/or etching away the bottom silicon layer of the SOI wafer.
- 27. (Withdrawn) The method of claim 22 wherein the removing of the bottom silicon layer of the SOI wafer comprises grinding and/or etching away the bottom silicon layer of the SOI wafer.

- 28. (Withdrawn) The method of claim 22 wherein the removing of the buried oxide layer of the SOI wafer comprises grinding and/or etching away the buried oxide layer of the SOI wafer.
- 29. (Withdrawn) The method of claim 28 wherein the removing of the bottom silicon layer of the SOI wafer comprises grinding and/or etching away the bottom silicon layer of the SOI wafer.
- 30. (Withdrawn) The method of claim 22 further comprising processing the silicon remaining from the SOI wafer so as to form an integrated circuit of the RF semiconductor device therein.
- 31. (Withdrawn) The method of claim 22 further comprising processing the silicon remaining from the SOI wafer so as to form transistors and inductors.
- 32. (new) The RF semiconductor device of claim 1 wherein the high resistivity polysilicon handle wafer comprises a high resistivity polysilicon handle wafer having a resistivity ρ greater than 10⁶ Ω -cm.

- 33. (new) The RF semiconductor device of claim 1 wherein the silicon layer comprises an RF processed silicon layer.
- 34. (new) The RF semiconductor device of claim 3 wherein the high resistivity polycrystalline handle wafer comprises a high resistivity polycrystalline handle wafer having a resistivity ρ greater than 10 6 Ω -cm.
- 35. (new) The RF semiconductor device of claim 3 wherein the silicon layer comprises an RF processed silicon layer.